



# COMMONWEALTH OF KENTUCKY JOB CLASS SPECIFICATION

## INTERNAL AUDITOR II

Job Number: 20001674

Job Code: 91720V000101

Job Group: 9100 - BOOKKEEPING AND ACCOUNTING

Job Established: 10/01/1984

Job Revised: 02/24/2006

Grade: 15 Salary (MIN - MID):

\$19,882-\$26,339 - Hourly

\$3,230.84-\$4,280.10 - 37.5 Hr. Monthly Salary

\$3,446.22-\$4,565.44 - 40 Hr. Monthly Salary

Special Entrance Rate:

NONE

NONE

NONE

### PROBATIONARY PERIOD:

This job has an initial and promotional probationary period of 6 months. For additional information refer to: <http://www.lrc.ky.gov/kar/101/001/325.htm>.

**CHARACTERISTICS OF THE JOB:** *Characteristics of a job are general statements indicating the level of responsibility and discretion of positions in that job classification. These are not intended to be an exhaustive list.*

Develops internal audit programs and performs professional internal auditing duties in relation to accounting, planning, custodial or control activities of a state government agency to ensure compliance with applicable federal and state laws, administrative regulations and prescribed policies and procedures; OR may perform similar audits of any state agency under the authority and direction of the Governor; and performs other duties as required.

### MINIMUM REQUIREMENTS:

#### **EDUCATION:**

Graduate of a college or university with a bachelor's degree (which includes twenty semester hours or thirty quarter hours in accounting).

#### **EXPERIENCE:**

Must have four years of professional auditing experience.

#### **Substitute EDUCATION for EXPERIENCE:**

A master's degree in accounting, business administration or a related field will substitute for one year of the required experience.

#### **Substitute EXPERIENCE for EDUCATION:**

Certification as Certified Public Accountant or Certified Internal Auditor will substitute for the required education and two years of the required experience.

#### **SPECIAL REQUIREMENTS (AGE, LICENSURE, REGULATION, ETC.):**

NONE

**EXAMPLES OF DUTIES OR RESPONSIBILITIES OF THE JOB CLASSIFICATION:** *Examples of duties or responsibilities are not to be construed as describing what the duties or responsibilities of any position shall be and are not to be construed as limiting the appointing authority's ability to assign, or otherwise alter the duties and responsibilities of a position. This is not intended to be an exhaustive list.*

Surveys functions and activities in assigned areas to determine the nature of operations and the adequacy of the system of control to achieve established objectives. Determines the degree of compliance with applicable federal and state laws, administrative regulations, and statements of policies and procedures. Determines the objective of the audit and scope of the proposed audit effort. Plans the audit, prepares an audit program and performs the audit in accordance with an approved audit program. Develops an audit plan including resource requirements, a time budget and specific audit procedures to be performed. Identifies required sampling methods and specific tests to be performed along with the level of supporting documentation required. Identifies the key control points of the system being audited and evaluates the system's effectiveness. Analyzes and appraises evidentiary data as a basis for informed, objective opinions on the adequacy, effectiveness, efficiency and the degree of compliance of the activities being reviewed. Directs and instructs assistants as necessary, and reviews their work for completeness and accuracy. Makes oral and written presentations to management during and at the conclusion of the examination, discussing deficiencies and recommending action to improve operations and reduce costs. Appraises the adequacy of the corrective action taken to improve deficient conditions.

**UNIQUE PHYSICAL REQUIREMENTS:**

**TYPICAL WORKING CONDITIONS:** *Incumbents in the job will typically perform their job duties under these conditions.*

Incumbents working in this job title perform duties in an office setting. Occasional travel may be required.

**ADDITIONAL REQUIREMENTS:**

Upon appointment, employees in this class may be required to maintain a valid driver's license and required to drive a licensed vehicle. This status may be necessary for the length of time in this class. If this is necessary it will be listed in the specific position description for that position. Applicants and employees in this job title may be required to submit to a drug screening test and background check. Applicants and employees in positions which perform job duties that may require contact with offenders in the custody or supervision of the Department of Corrections or with youth in the care, custody, or supervision of the Department of Juvenile Justice must meet qualifications pursuant to the federal Prison Rape Elimination Act, 28 C.F.R.115.17 and 115.317.

*THE COMMONWEALTH OF KENTUCKY DOES NOT DISCRIMINATE ON THE BASIS OF RACE, COLOR, RELIGION, SEX, NATIONAL ORIGIN, SEXUAL ORIENTATION OR GENDER IDENTITY, ANCESTRY, AGE, DISABILITY, POLITICAL AFFILIATION, GENETIC INFORMATION OR VETERAN STATUS IN ACCORDANCE WITH STATE AND FEDERAL LAWS.*